T
F
423 firmed it by selling plots of State land to small farmers year by year.

T At the same time the rate and the method of taxation
F remained arbitrary, and the whole system had become
651 thoroughly corrupt. The High Commission of Enquiry
661 into Property Taxation (1878-1880) discovered widespread abuses in every province. Agricultural production was suffering, and some form of equalisation was becoming an urgent necessity. But first of all a new survey had to be carried out, more scientific than that of Mohammed Aly, which was too legalistic in its distinctions.

E In 1892 the Survey Department, under the direction of
F English engineers, undertook the immense task of demarca-
659 tion. After due consideration of roads, canals, and natural
423 boundaries, the land of each village area, called *zimam*,
651 consisting on an average of 2,000 feddans, was divided into sections (*hôds*) of 50 to 100 feddans of equal value and quality (with a variation of no more than 50%) and marked off by iron boundary-pegs. The cadastral plan of the village was drawn to a scale of 1 : 25,000 for all agricultural areas, then plot by plot on a scale of 1 : 2,500. It defined every *hôd* with its serial number and taxable value. The village site was shown as a single area and exempted from taxation. The survey register annexed to the plan gave for each plot in the *hôd* its position, its area in feddans and kirats, the exact tax and the owner's name (16).

E
F The work was completed in 1907, but in 1899 the Govern-
651 ment already had sufficient data to establish a general
134 rate of taxation, which was fixed at 28.64% of the revenue from the land, determined by its mean rentable value. The scale was fixed for 30 years.

This average, based on the estimates of Egyptian committees, takes into account the nature of the soil, its content of salt, sand and water, its distance from the Nile, and still more such factors of human geography as facility or difficulty of irrigation, the level of cotton production, proximity to town or village, the length of time for which it has been under cultivation, the availability of labour, communications and police, the balance of supply and demand ; in a word, the factors which make the price of a feddan vary between L.E. 40 and L.E. 180. Twenty-two different categories of land have thus been established, and the rate of taxation,

3: Ayrout M-5 (ca. 1935) 1945
MR13 Fellahin MR13
Egypt MR1

E F 651

It merely presupposes a taxpayer whose financial arrangements are never unsound, and a yield with no great variation.

If then we add to the property tax (about L.E. 5,500,000) the excise from the sale of cotton and the revenue from State domains, the land provides the Government with about L.E. 10,000,000 a year, which represents about a quarter of budget receipts.

The State is also the chief landowner in Egypt. Apart from the estates included in Mohammed Aly's survey, but not bought by the fellaheen, the State acquired in 1878 the property of the Khedivial family, to pay off a part of the vast debts of Ismail Pasha, and has also enlarged its domains by reclaiming new areas in the region of the lakes and on the edges of the desert.

So out of an agricultural area of 7,000,000 feddans the State still holds one fifth, or 1,470,305. It cultivates directly 418,778 feddans, situated mostly in Lower Egypt. This immense untaxed property is in part mortgaged as security for the National Debt, and in part unproductive.

E F 659 311 464

Every year, however, the Government brings under cultivation some 8,000 feddans of land formerly too marshy or too dry, and sells off the greater part of it in small lots to private owners. The State domains give work and a livelihood to about two million fellaheen, as either labourers or tenants. Another million work on land which they will never be able to own.

Wakf Lands

E F 423 794 429

Since the Moslem conquest many landowners have laid all or part of their estates under a sort of entail (*wakf*) (''). This they have done partly for religious motives, but also in order to put their wealth out of the reach of confiscation by princes or dissipation by their heirs. This means that by a kind of religious dedication or donation to God they render their properties perpetually inalienable in law. There are two kinds of *wakf*. The revenues of *wakf khairi*, or charitable trusts, are consigned to mosques, schools, cemeteries, homes or other pious foundations. *Wakfs ahli*, on the other hand, are earmarked for the founder's descendants until the family dies out, when they revert to some religious purpose.

474 existed in Egypt for the last twenty years. The Government recognised them officially by the Law of 1923 (amended in 1927). It made advances to encourage their development and enable them to buy seed, manure, cattle, and implements, on better terms. Since 1931 it has entrusted this task to the *Crédit Agricole*. The change was successful. The number of societies grew from 147 in 1927 to 703 in 1935, and the number of co-operators rose from 12,298 to 71,000. In 1935 L.E. 836,000 was borrowed from the *Crédit Agricole* by 544 of these societies, the others being financed by private capital.

The advantages of these societies are evident. They do away with shady middlemen, systematise production and prices, improve both quality and quantity, and buy and sell at the best conditions (*). They have a clearly-defined aim of social service. "The various types of co-operative societies, put aside part of their profit every year to be spent in the various social services, village reform, education, hygiene" and so on.

It is in Lower Egypt, and especially Beheira, that these organisations have spread most. In spite of their success they leave untouched the vast majority of the fellaheen, especially those whose need is greatest and among whom the co-operative spirit is least developed.

656 The Government has passed a number of measures for the protection of these grown-up children :

[426] (1) The law against moneylenders (1896) by which the usurer, who goes too far, is made liable to a heavy fine.

[659] (2) The establishment of *kalâka* cotton markets (1912) in which weights are checked and sales governed by current prices at the Bourse.

[651] (3) The suppression of the tax on date-palms (1920).

(4) The suppression of the *ghafîr* tax, a watchman's toll which the fellaheen had to pay (1936).

744 657 If the fellah's economic activity needs to be organised and controlled by the paternal providence of the State, how much more do his health and his housing ! But here planning is far ahead of achievement. The question is whether to begin by providing all villages with drinking-water, or first to build model villages whenever possible.